

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
REPLY BRIEF**

ORIGINAL

74-1778

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In The
United States Court of Appeals
For The Second Circuit

CORWIN CONSULTANTS, INC.,

Appellant,

vs.

UNITED STATES OF AMERICA,

Appellee,

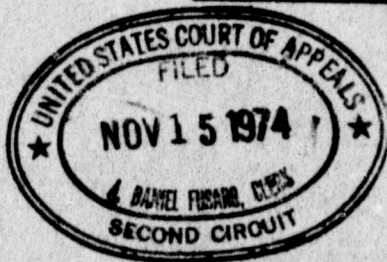
and

SAMUEL A. CULBERTSON, II,

Appellee-Appellant.

*On Appeal from the United States District Court for the
Southern District of New York.*

**REPLY BRIEF FOR APPELLANT, SAMUEL A.
CULBERTSON, II**



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UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

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Docket No. 74-1778
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CORWIN CONSULTANTS, INC.,

Appellant,

vs.

UNITED STATES OF AMERICA,

Appellee,

and

SAMUEL A. CULBERTSON, II,

Appellant.

On Appeal from the United States District
Court for the Southern District of New York

-----X
REPLY BRIEF OF APPELLANT, SAMUEL
A. CULBERTSON, II.

Appellant, Samuel A. Culbertson, II, has actively participated in all proceedings in the Court below and on this appeal. Appellant served an answer, counterclaim and cross-claim as well as a reply. On the motion below, appellant filed an affidavit and appeared by counsel who argued the motion on his behalf.

On the argument below, the issue of Harper's residence was raised. The Court concluded that if it held that his actual

residence would not be a controlling factor no testimony need be taken. Accordingly, the issue of Harper's residence was held in abeyance pending the lower Court's decision. Thus, if this Court concludes that the Government was required to file its Federal Tax Lien at the residence of the taxpayer, and if there is any question that Harper's residence was anywhere other than La Crique, 1196 Grand Switzerland, then a hearing should be directed on said issue.

On p. 8 the Government for the first time alleges that it filed a Notice of Federal Tax Lien in Washington, D. C. This is not a part of the record below and should not be considered on this appeal.

On p. 19 the Government suggests that the creditors are in some way estopped by acts of the debtor and the Government. I submit that this is clearly not the law. Significantly, the Government has not cited a case to support such theory.

Dated, November 14, 1974.

Respectfully submitted,

MAASS LEVY FRIEDMAN HIRSCH & STERN
Attorneys for Appellant Samuel A.
Culbertson, II

In The
UNITED STATES COURT OF APPEALS
For The Second Circuit

CORWIN CONSULTANTS, INC.,
Appellant

vs.

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Appellee,

and

SAMUEL A. CULBERTSON, II,
Appellee-Appellant

Index No.

Affidavit of Personal Service

STATE OF NEW YORK, COUNTY OF NEW YORK

ss.:

I, Victor Ortega, being duly sworn,
deposes and says that deponent is not a party to the action, is over 18 years of age and resides at

1027 Avenue St. John, Bronx, New York
That on the 15th day of November 1974 at *

deponent served the annexed *REPLY BRIEF* upon

the Attorneys in this action by delivering ² true copy thereof to said individual personally. Deponent knew the person so served to be the person mentioned and described in said papers as the Attorney(s) herein,

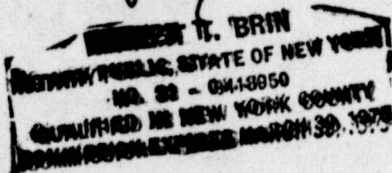
Sworn to before me, this 15th
day of November 19 74

Victor Ortega
Print name beneath signature

VICTOR ORTEGA

* Paul Curran U.S. ATTY Gen'l
Federal Courthouse
Foley Square, New York, N.Y.

Benedict Ginsberg
475 Fifth Ave.
New York, N.Y.



ROBERT T. BRIN
NOTARY PUBLIC, STATE OF NEW YORK
NO. 21 - 0418950
QUALIFIED IN NEW YORK COUNTY
COMMISSION EXPIRES MARCH 30, 1975

